

110TH CONGRESS  
1ST SESSION

# H. R. 991

To amend the Internal Revenue Code of 1986 to allow individuals eligible for veterans health benefits to contribute to health savings accounts.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 2007

Mr. CAMPBELL of California introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow individuals eligible for veterans health benefits to contribute to health savings accounts.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. ALLOWANCE OF INDIVIDUALS ELIGIBLE FOR**  
4                       **VETERANS HEALTH BENEFITS TO CON-**  
5                       **TRIBUTE TO HEALTH SAVINGS ACCOUNTS.**

6       (a) IN GENERAL.—Section 223(c)(1) of the Internal  
7       Revenue Code of 1986 (relating to defining eligible indi-  
8       vidual) is amended by adding at the end the following new  
9       subparagraph:

1                   “(C) SPECIAL RULE FOR INDIVIDUALS ELI-  
2                   GIBLE FOR VETERANS HEALTH BENEFITS.—  
3                   For purposes of subparagraph (A)(ii), an indi-  
4                   vidual shall not be treated as covered under a  
5                   health plan described in such subparagraph  
6                   merely because the individual receives periodic  
7                   hospital care or medical services under any law  
8                   administered by the Secretary of Veterans Af-  
9                   fairs.”.

10           (b) EFFECTIVE DATE.—The amendment made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2007.

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